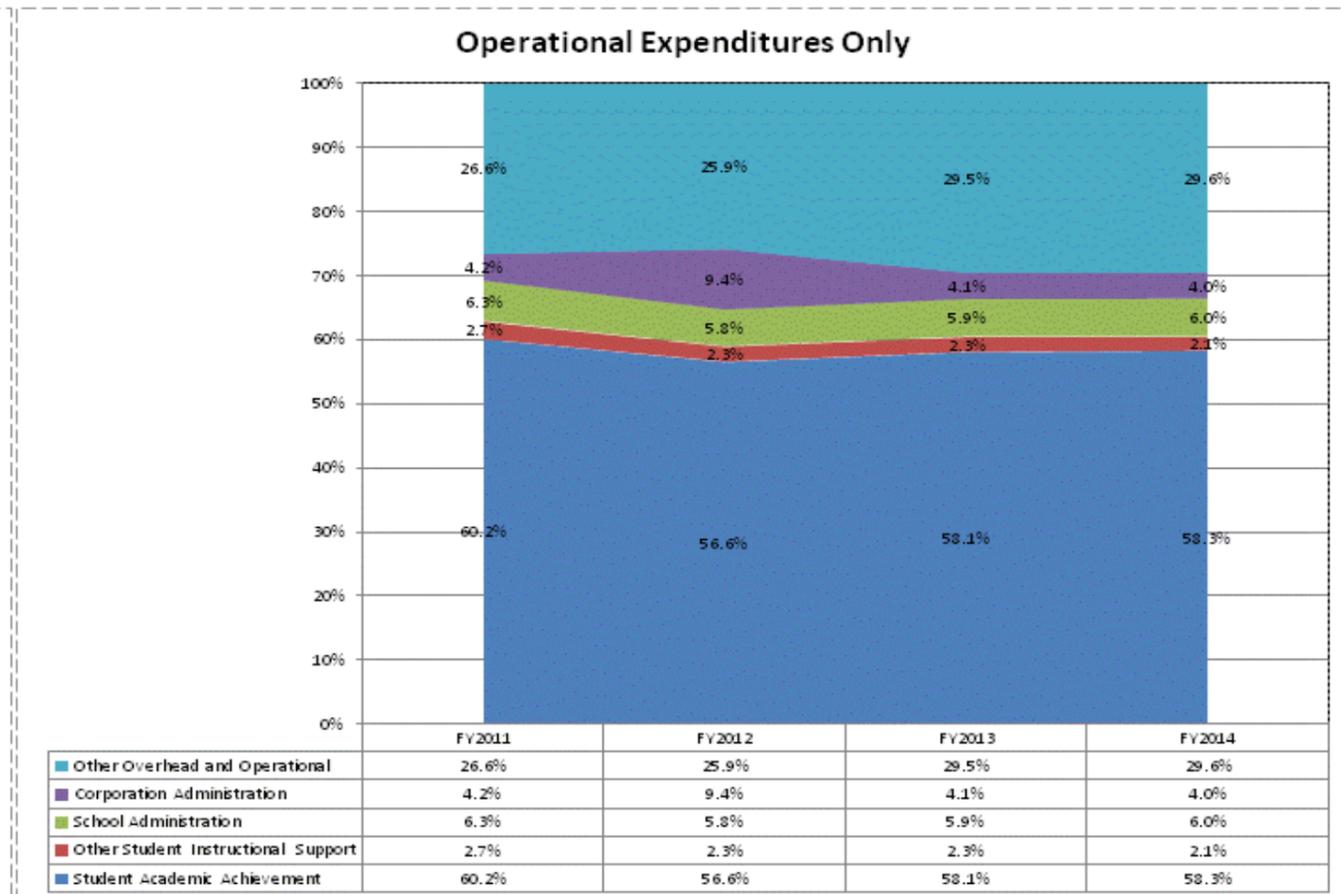
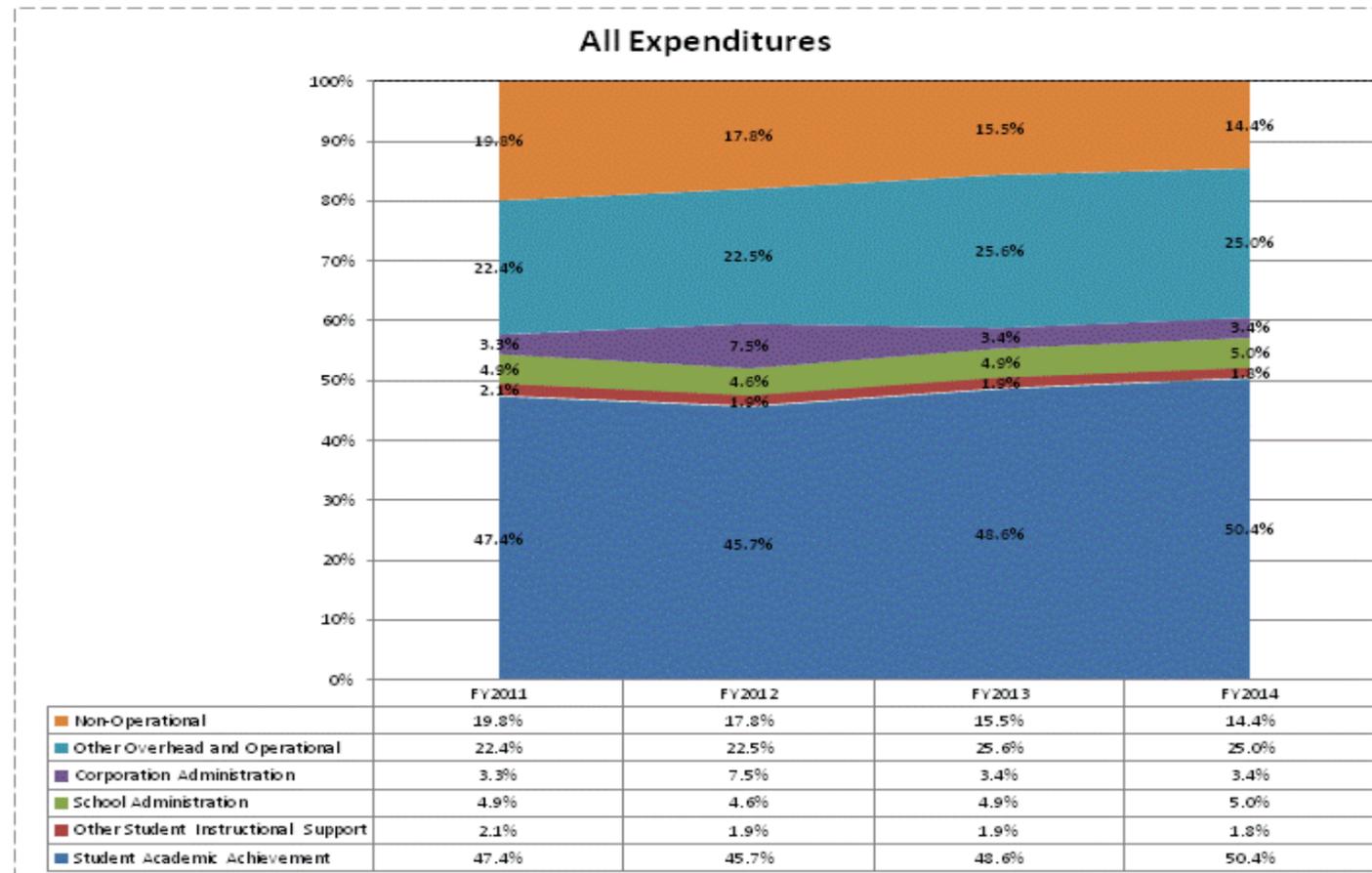


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Manchester Community Schools (8045)**

Manchester Community Schools (8045)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
	Student Academic Achievement	\$7,231,132	50.7%	\$7,820,147	47.4%	\$7,267,229	48.6%	\$7,865,037
Student Instructional Support	\$857,259	6.0%	\$1,182,419	7.2%	\$1,018,601	6.8%	\$1,061,053	6.8%
Overhead and Operational Nonoperational	\$3,164,819	22.2%	\$4,084,649	24.8%	\$4,338,049	29.0%	\$4,427,632	28.4%
Nonoperational	\$3,003,279	21.1%	\$3,415,619	20.7%	\$2,315,088	15.5%	\$2,246,360	14.4%
Grand Total	\$14,256,489		\$16,502,833		\$14,938,966		\$15,600,082	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006 56.7%	FY 2009 54.6%	FY 2013 55.5%	FY 2014 57.2%
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School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Manchester Community Schools (8045)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$343,884	\$332,730	N/A	N/A	-3%
11100 Regular Programs; Elementary	\$2,102,245	\$3,314,486	\$2,914,259	\$2,977,352	42%	-10%	2%
11200 Regular Programs; Middle/Junior High	\$649,334	\$846,432	\$467,708	\$386,843	-40%	-54%	-17%
11300 Regular Programs; High School	\$1,233,883	\$1,647,036	\$1,828,585	\$1,880,392	52%	14%	3%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$9,270	\$5,127	\$5,976	N/A	-36%	17%
11420 Vocational Education; Agriculture B	\$25,719	\$43,205	\$56,593	\$98,351	282%	128%	74%
11450 Vocational Education; Consumer and Homemaking	\$38,117	\$80,080	\$103,172	\$36,613	-4%	-54%	-65%
11910 Other Regular Programs; Competency Testing	\$17,666	\$299	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$14,433	\$52,683	\$30,331	\$31,026	115%	-41%	2%
12210 Mental Disabilities; Mild Mental Disabilities	\$170,580	\$252,869	\$114,271	\$114,991	-33%	-55%	1%
12350 Physical Impairment; Homebound	\$10,578	\$343	\$0	\$1,091	-90%	218%	N/A
12610 Learning Disability	\$275,413	\$222,533	\$229,121	\$232,457	-16%	4%	1%
12900 Other Special Programs	\$0	\$0	\$411	\$234	N/A	N/A	-43%
14100 Summer School Programs; Elementary	\$13,079	\$6,589	\$1,217	\$0	-100%	-100%	-100%
14200 Summer School Programs; Middle/Junior High School	\$740	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$65,592	\$27,434	\$20,311	\$1,881	-97%	-93%	-91%
16100 Remediation Testing	\$6,551	\$0	\$8,597	\$6,068	-7%	N/A	-29%
16200 Preventive Remediation	\$3,189	\$267	\$2,930	\$5,465	71%	> 500%	87%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$265,901	\$259,281	\$251,371	\$277,457	4%	7%	10%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$423,510	\$555,811	\$362,153	\$569,766	35%	3%	57%
22110 Improvement of Instruction; Service Area Direction	\$47,884	\$8,202	\$14,822	\$4,783	-90%	-42%	-68%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$29,742	\$18,494	\$67,022	\$119,129	301%	> 500%	78%
22130 Improvement of Instruction; Instructional Staff Training	\$1,238	\$319	\$1,200	\$600	-52%	88%	-50%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$7,082	N/A	N/A	N/A
22210 Library/Media Services; Service Area Direction	\$2,622	\$2,561	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$134,522	\$161,145	\$110,050	\$103,813	-23%	-36%	-6%
22230 Library/Media Services; Audiovisual	\$71,130	\$81,661	\$60,459	\$75,458	6%	-8%	25%
22250 Library/Media Services; Computer Assisted Instruction Services	\$16,733	\$24,039	\$3,883	\$2,505	-85%	-90%	-35%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$36,490	\$232,506	\$305,024	N/A	> 500%	31%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$2,444	\$2,471	\$339	\$954	-61%	-61%	182%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$164,646	\$165,498	\$36,352	\$146,519	-11%	-11%	303%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$98,756	N/A	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$409	\$0	\$0	\$40,129	> 500%	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$649	\$554	\$1,592	N/A	145%	187%
26497 2007 Account Code - Teachers Retirement Fund	\$278,637	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,066,538	\$7,820,147	\$7,267,229	\$7,865,037	30%	1%	8%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$149,754	\$280,045	\$216,608	\$208,244	39%	-26%	-4%
21250 Guidance Services; Records Maintenance	\$4,134	\$4,208	\$7,254	\$5,143	24%	22%	-29%
21340 Health Services; Nurse Services	\$39,385	\$55,713	\$63,571	\$64,063	63%	15%	1%
21390 Health Services; Other Health Services	\$4,071	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$2,000	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$423,353	\$720,706	\$598,384	\$643,961	52%	-11%	8%
24900 Other Support Services, School Administration	\$72,605	\$121,748	\$132,784	\$139,642	92%	15%	5%
Student Instructional Support Total	\$695,303	\$1,182,419	\$1,018,601	\$1,061,053	53%	-10%	4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$30,379	\$30,939	\$25,903	\$28,364	-7%	-8%	9%
23120 Board of Education; Service Area Assistants	\$0	\$1,300	\$0	\$0	N/A	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Manchester Community Schools (8045)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23150 Board of Education; Legal Services	\$8,283	\$24,906	\$34,609	\$44,823	441%	80%	30%
23160 Board of Education; Promotion Expenses	\$1,522	\$3,511	\$1,605	\$1,479	-3%	-58%	-8%
23210 Executive Administration; Office of The Superintendent	\$169,023	\$244,697	\$225,190	\$213,475	26%	-13%	-5%
23220 Executive Administration; Community Relations	\$1,899	\$1,952	\$2,322	\$4,674	146%	139%	101%
25110 Fiscal Services; Office of The Business Manager	\$33,955	\$101,478	\$113,395	\$114,974	239%	13%	1%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$9,556	N/A	N/A	N/A
25130 Fiscal Services; Budgeting	\$1,543	\$750	\$1,700	\$1,700	10%	127%	0%
25150 Fiscal Services; Payroll Services	\$25,867	\$40,822	\$47,303	\$47,353	83%	16%	0%
25160 Fiscal Services; Financial Accounting	\$33,697	\$39,257	\$42,756	\$44,990	34%	15%	5%
25192 Other Fiscal Services; Petty Cash	\$155	\$177	\$21	\$0	-100%	-100%	-100%
25193 Other Fiscal Services; Printed Forms	\$916	\$4,230	\$2,278	\$2,544	178%	-40%	12%
25195 Other Fiscal Services; Bank Account Service Charge	\$155	\$1,324	\$2,560	\$3,774	> 500%	185%	47%
25199 Other Fiscal Services; Other	\$0	\$0	\$1,689	\$1,790	N/A	N/A	6%
25720 Personnel Services; Recruitment and Placement	\$0	\$11,065	\$10,913	\$10,007	N/A	-10%	-8%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$22,141	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$895,763	\$1,214,970	\$1,169,975	\$1,386,904	55%	14%	19%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$37,853	\$77,540	\$88,983	\$108,545	187%	40%	22%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$245,060	\$322,572	\$325,799	\$295,570	21%	-8%	-9%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$397	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$3,109	\$4,986	\$5,041	N/A	62%	1%
26600 Operation and Maintenance of Plant Services; Security Services	\$2,835	\$1,000	\$0	\$37,872	> 500%	> 500%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$116,738	\$101,784	\$121,028	\$121,030	4%	19%	0%
27010 Student Transportation; Service Area Direction	\$32,266	\$55,038	\$58,084	\$5,326	-83%	-90%	-91%
27100 Student Transportation; Vehicle Operation	\$280,841	\$357,536	\$386,748	\$408,369	45%	14%	6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$148,710	\$129,043	\$166,708	\$141,676	-5%	10%	-15%
27400 Student Transportation; Purchase of School Buses	\$0	\$151,566	\$122,334	\$0	N/A	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$17,996	\$29,761	\$32,886	\$33,777	88%	13%	3%
27900 Student Transportation; Other Student Transportation Services	\$62,948	\$69,521	\$47,961	\$43,026	-32%	-38%	-10%
27910 Student Transportation; Bus Driver Training	\$2,505	\$2,376	\$2,779	\$2,469	-1%	4%	-11%
31100 Food Services Operations; Service Area Direction	\$27,432	\$29,639	\$0	\$0	-100%	-100%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$344,807	\$602,257	\$702,325	\$707,629	105%	17%	1%
31400 Food Services Operations; Food Purchases	\$281,491	\$399,918	\$561,975	\$573,532	104%	43%	2%
31900 Other Food Services	\$46,592	\$30,614	\$33,232	\$27,365	-41%	-11%	-18%
Overhead and Operational Total	\$2,873,770	\$4,084,649	\$4,338,049	\$4,427,632	54%	8%	2%
Nonoperational							
33300 Civic Services	\$10,368	\$16,588	\$26,541	\$18,198	76%	10%	-31%
33400 Athletic Coaches	\$132,815	\$217,104	\$165,344	\$183,916	38%	-15%	11%
33930 Latch Key Kid Program	\$12,049	\$14,642	\$13,582	\$12,808	6%	-13%	-6%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$48,684	\$55,536	\$81	\$324	-99%	-99%	300%
43000 Facilities Acquisition and Construction; Professional Services	\$13,099	\$21,508	\$0	\$1,093	-92%	-95%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$140,675	\$518,974	\$333,141	\$224,828	60%	-57%	-33%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$103,216	\$103,754	\$103,754	\$99,497	-4%	-4%	-4%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$41,435	\$2,967	N/A	N/A	-93%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$28,964	\$24,646	\$19,760	\$22,290	-23%	-10%	13%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$4,456	\$18,730	\$9,484	N/A	113%	-49%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$295,230	\$490,461	\$242,150	\$231,654	-22%	-53%	-4%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$7,730	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$216,842	\$0	\$0	\$0	-100%	N/A	N/A
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$25,724	\$22,669	\$31,989	\$23,463	-9%	4%	-27%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,219,530	\$1,218,965	\$595,338	\$706,950	-42%	-42%	19%

School Corporation Expenditures by Expenditure Type
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Manchester Community Schools (8045)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
54200 Common School Fund; Principal	\$712,904	\$598,875	\$505,627	\$490,659	-31%	-18%	-3%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$107,441	\$217,617	\$218,231	N/A	103%	0%
Nonoperational Total	\$2,967,830	\$3,415,619	\$2,315,088	\$2,246,360	-24%	-34%	-3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$164,561	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$507,966	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$902,749	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$6,841	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$70,931	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,653,048	\$0	\$0	\$0	N/A	N/A	N/A